Registered No. HSE-49/2016





ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART II EXTRAORDINARY

No.37 AMARAVATI, FRIDAY , JUNE 30, 2017 G.271

NOTIFICATIONS BY HEADS OF DEPARTMENTS, Etc.

--x--

REVENUE DEPARTMENT
(CT-II)

PROCEEDINGS OF THE CHIEF COMMISSIONER OF STATE TAX

CCT's Ref. No. CCW/GST/74/2015-A,- In exercise of the authority conferred on him under sub section (91) of Section 2 read with sub section (1) of Section 5 of the Andhra Pradesh Goods and Services Tax Act, 2017, the Chief Commissioner of State Tax hereby orders that the **"Proper Officer"** for various functions referred to in the Act, shall be those Officer (s) as mentioned against each function in the list appended to this order.

PROPER OFFICERS UNDER AP SGST ACT

S.NO.	SECTION	SUBJECT	PROPER OFFICERS
1	6(2)(a), (b)	Issuance of order under both Acts.	Goods & Service Tax Officer, Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction
2	10 (5)	Composition levy	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction
3	25 (8)	Registration	Goods & Service Tax Officer
4	27 (1)	Casual Trader Regn.	Assistant Commissioner having jurisdiction
5	28 (1 & 2)	Amendments to Regn.	Goods and Service Tax Officer having jurisdiction

6	29 (1)	Cancellation of Regn.	Goods and Service Tax Officer having jurisdiction
7	29 (2) & 29 (2) proviso	Cancellation of Regn.	Goods and Service Tax Officer having jurisdiction
8	30 (1) & (2)	Revocation of Cancellation	Goods and Service Tax Officer having jurisdiction
9	35 (6)	Determination of tax liability on un-accounted goods or services or both	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction and/or Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner as authorized by the additional Commissioner/Commissioner in case of State Enforcement wing.
10	54 (5)	**Refund of Tax**	Assistant Commissioner, Deputy Commissioner and Joint Commissioner having jurisdiction
11	54 (6)	**Refund of 90% of Tax on provn. Basis**	Assistant Commissioner, Deputy Commissioner and Joint Commissioner having jurisdiction
12	54 (7)	**passing of refund order**	Assistant Commissioner, Deputy Commissioner and Joint Commissioner having jurisdiction
13	54 (10)	Withhold /deduction of refund due	Assistant Commissioner, Deputy Commissioner and Joint Commissioner having jurisdiction
14	56 (Explanation)	Refund on Judicial order	Assistant Commissioner, Deputy Commissioner and Joint Commissioner having jurisdiction
15	60 (1)(2)(3)	Provisional Assessment	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction and/or Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner as authorized by the additional Commissioner/Commissioner in case of State Enforcement wing.
16	61 (1) & (3)	Scrutiny of Returns	Assistant Commissioner having jurisdiction
17	62 (1)	Assessment of non filers of Returns	Assistant Commissioner having jurisdiction
18	63	Assessment of un-regd. Persons	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction and/or Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner as authorized by the additional Commissioner/Commissioner in case of State Enforcement wing.
19	64 (1)	Summary Assessments	Assistant Commissioner and Deputy Commissioner having jurisdiction
20	65 (6) & (7)	Audit by Tax authorities	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction and/or Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner as authorized by the additional Commissioner/Commissioner in case of State Enforcement wing.

21	66 (6)	Special Audit	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction and/or Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner as authorized by the additional Commissioner/Commissioner in case of State Enforcement wing.
22	67 (1), (2), (5),(7),(8),(9) & (11)	Power (authorization) of inspection, search and seizure	Joint Commissioner having jurisdiction and/or Additional Commissioner/Commissioner of the State Enforcement Wing.
23	68 (3)	Inspection of goods in movement	Goods and Service Tax Officer, Deputy Asst. Commissioner, Assistant Commissioner, Deputy Commissioner and Joint Commissioner having jurisdiction and/or Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner as authorized by the additional Commissioner/Commissioner in case of State Enforcement wing.
24	70 (1)	Power to summon	Any Officer not below the rank of Deputy Assistant Commissioner
25	71 (1),(2)&(2)(i)	(authorization for) Access to business premises	Joint Commissioner having jurisdiction and/or Additional Commissioner/Commissioner of the State Enforcement Wing.
26	72 (1) & (2)	Officers to assist to	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction
27	73 (1) (2)(3)(5)(6)(7)(9) & (10)	Non wilful evasion'	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction and/or Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner as authorized by the additional Commissioner/Commissioner in case of State Enforcement wing.
28	74(1)(2)(3)(5)(6)(7)(9)(10) &(11) explanation 2	Wilful evasion	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction and/or Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner as authorized by the additional Commissioner/Commissioner in case of State Enforcement wing.
29	75 (2)(5)(6)(8)	General provisions	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction
30	76 (2)(3)(6)(8)	Tax collected but not paid to Govt.	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction
31	78	Recovery	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction
32	79 (1){a,b,c,d,e,f}	Recovery of tax	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction
33	81 (Proviso)	Transfer of property to be void in certain cases	Joint Commissioner having jurisdiction
34	**123**	Seeking information return	Assistant Commissioner, Deputy Commissioner and Joint Commissioner having jurisdiction

35	126 (5)	General principles relating to penalty	Deputy Commissioner and Joint Commissioner having jurisdiction
36	127	Power to impose penalty	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction and/or Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner as authorized by the additional Commissioner/Commissioner in case of State Enforcement wing.
37	129 (3)	Detention of Goods / Conveyances	Goods and Service Tax Officer, Deputy Asst. Commissioner, Assistant Commissioner, Deputy Commissioner having jurisdiction and/or Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner as authorized by the additional Commissioner/Commissioner in case of State Enforcement wing.
38	129 (6) proviso	Detention seizure and release of goods and conveyance in transit(perishable goods)	Joint Commissioner having jurisdiction and/or Additional Commissioner/Commissioner of the State Enforcement Wing.
39	130 (6), (7)	Seeking Police help for confiscation	Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner having Jurisdiction and/or Deputy Assistant Commissioner, Assistant Commissioner and Deputy Commissioner as authorized by the additional Commissioner/Commissioner in case of State Enforcement wing.
40	142 (1)	Return of goods by un-regd. Person-Transistional provision	Assistant Commissioner and Deputy Commissioner having jurisdiction

J. SYAMALA RAO,

30-06-2017. *Chief Commissioner of State Tax.*

---x---

Published and Uploaded by the Commissioner of Printing, Government of Andhra Pradesh at Government Regional Press, Vijayawada, wwwapegazette.cgg.govt.in